

**REPORT OF THE AUDIT OF THE
FLOYD COUNTY
CLERK**

**For The Year Ended
December 31, 2014**



**ADAM H. EDELEN
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EXECUTIVE SUMMARY

AUDIT EXAMINATION OF THE FLOYD COUNTY CLERK

**For The Year Ended
December 31, 2014**

The Auditor of Public Accounts has completed the Floyd County Clerk's audit for the year ended December 31, 2014. Based upon the audit work performed, the financial statement presents fairly in all material respects, the receipts, disbursements, and excess fees in conformity with the regulatory basis of accounting.

Financial Condition:

Excess fees decreased by \$129,265 from the prior year, resulting in excess fees of \$12,790 as of December 31, 2014. Receipts decreased by \$10,590 from the prior year and disbursements increased by \$118,675.

Report Comments:

2014-001 The County Clerk Should Not Allow The Prepayment Of Services
2014-002 The County Clerk's Office Lacks Oversight Over The Payroll Processing Function

Deposits:

The County Clerk's deposits were insured and collateralized by bank securities.

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ADAM H. EDELEN
AUDITOR OF PUBLIC ACCOUNTS

The Honorable Benjamin H. Hale, Floyd County Judge/Executive
The Honorable Chris Waugh, Floyd County Clerk
Members of the Floyd County Fiscal Court

Independent Auditor's Report

Report on the Financial Statement

We have audited the accompanying statement of receipts, disbursements, and excess fees - regulatory basis of the County Clerk of Floyd County, Kentucky, for the year ended December 31, 2014, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with accounting practices prescribed or permitted by the laws of Kentucky to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting as described in Note 1. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, and the Audit Guide for County Fee Officials issued by the Auditor of Public Accounts, Commonwealth of Kentucky. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.



The Honorable Benjamin H. Hale, Floyd County Judge/Executive
The Honorable Chris Waugh, Floyd County Clerk
Members of the Floyd County Fiscal Court

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by the County Clerk on the basis of the accounting practices prescribed or permitted by the laws of Kentucky to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the County Clerk, as of December 31, 2014, or changes in financial position or cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the receipts, disbursements, and excess fees of the County Clerk for the year ended December 31, 2014, in accordance with the basis of accounting practices prescribed or permitted by the Commonwealth of Kentucky as described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated June 23, 2015 on our consideration of the Floyd County Clerk's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Floyd County Clerk's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control over financial reporting and compliance.

The Honorable Benjamin H. Hale, Floyd County Judge/Executive
The Honorable Chris Waugh, Floyd County Clerk
Members of the Floyd County Fiscal Court

Other Reporting Required by Government Auditing Standards (Continued)

Based on the results of our audit, we have presented the accompanying comments and recommendations, included herein, which discuss the following report comments:

- 2014-001 The County Clerk Should Not Allow The Prepayment Of Services
- 2014-002 The County Clerk's Office Lacks Oversight Over The Payroll Processing Function

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Adam H. Edelen', written in a cursive style.

Adam H. Edelen
Auditor of Public Accounts

June 23, 2015

FLOYD COUNTY
CHRIS WAUGH, COUNTY CLERK
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND EXCESS FEES - REGULATORY BASIS

For The Year Ended December 31, 2014

Receipts

State Fees For Services	\$	15,880
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Fiscal Court		87,666
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Licenses and Taxes:

Motor Vehicle-

Licenses and Transfers	\$	1,430,728
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Usage Tax		4,229,018
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Tangible Personal Property Tax		4,178,492
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Other-

Fish and Game Licenses		16,701
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Marriage Licenses		11,076
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Occupational Licenses		314
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Beer and Liquor Licenses		5,550
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Deed Transfer Tax		34,555
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Delinquent Tax		1,292,523
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Property Bonds	1,111	11,200,068
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Fees Collected for Services:

Recordings-

Deeds, Easements, and Contracts		24,656
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Real Estate Mortgages		39,434
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Chattel Mortgages and Financing Statements		98,409
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Powers of Attorney		2,288
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All Other Recordings		60,055
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Charges for Other Services-

Copywork		4,795
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Postage	1,919	231,556
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Other:

Overage/Shortage		65
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Due From Employee - Payroll Overpayment		1,600
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Miscellaneous	4,520	6,185
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Interest Earned		481
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Total Receipts		11,541,836
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The accompanying notes are an integral part of this financial statement.

FLOYD COUNTY
CHRIS WAUGH, COUNTY CLERK
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND EXCESS FEES - REGULATORY BASIS
For The Year Ended December 31, 2014
(Continued)

Disbursements

Payments to State:

Motor Vehicle-

Licenses and Transfers \$ 972,698

Usage Tax 4,103,883

Tangible Personal Property Tax 1,588,244

Licenses, Taxes, and Fees-

Fish and Game Licenses 14,649

Delinquent Tax 113,270

Legal Process Tax 28,907

Affordable Housing Trust 26,382 \$ 6,848,033

Payments to Fiscal Court:

Tangible Personal Property Tax 492,229

Delinquent Tax 106,738

Deed Transfer Tax 32,828

Occupational Licenses 294

Beer and Liquor Licenses 5,273

Miscellaneous 420 637,782

Payments to Other Districts:

Tangible Personal Property Tax 1,932,190

Delinquent Tax 698,576 2,630,766

Payments to Sheriff

94,561

Payments to County Attorney

165,087

Tax Bill Preparation

8,310

Operating Disbursements and Capital Outlay:

Personnel Services-

Deputies' Salaries 555,391

Employee Benefits-

Employer's Share Social Security 47,503

Employer's Share Retirement 99,907

Employer's Paid Health Insurance 121,780

Other Payroll Disbursements 5,135

The accompanying notes are an integral part of this financial statement.

FLOYD COUNTY
CHRIS WAUGH, COUNTY CLERK
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND EXCESS FEES - REGULATORY BASIS
For The Year Ended December 31, 2014
(Continued)

Disbursements (Continued)

Operating Disbursements and Capital Outlay: (Continued)

Contracted Services-		
Office Cleaning Expense	\$ 16,070	
Accounting	6,000	
Printing and Binding	6,019	
Materials and Supplies-		
Equipment Rental/Lease	50,725	
Office Supplies	17,218	
Other Charges-		
Conventions and Travel	3,119	
Dues	2,303	
Postage	15,451	
Office Utilities	13,789	
Election Cost/Web Renewals	77,927	
Miscellaneous	4,522	
Capital Outlay-		
Office Equipment	274	\$ 1,043,133
Total Disbursements		<u>\$11,427,672</u>
Net Receipts		114,164
Less: Statutory Maximum		<u>93,864</u>
Excess Fees		20,300
Less: Expense Allowance	3,600	
Training Incentive Benefit	<u>3,910</u>	<u>7,510</u>
Excess Fees Due County for 2014		12,790
Payment to Fiscal Court - March 16, 2015		<u>4,072</u>
Balance Due Fiscal Court at Completion of Audit		<u>\$ 8,718</u>

The accompanying notes are an integral part of this financial statement.

FLOYD COUNTY
NOTES TO FINANCIAL STATEMENT

December 31, 2014

Note 1. Summary of Significant Accounting Policies

A. Fund Accounting

A fee official uses a fund to report on the results of operations. A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fee official uses a fund for fees to account for activities for which the government desires periodic determination of the excess of receipts over disbursements to facilitate management control, accountability, and compliance with laws.

B. Basis of Accounting

KRS 64.820 directs the fiscal court to collect any amount, including excess fees, due from the County Clerk as determined by the audit. KRS 64.152 requires the County Clerk to settle excess fees with the fiscal court by March 15 each year.

The financial statement has been prepared on a regulatory basis of accounting, which demonstrates compliance with the laws of Kentucky and is a special purpose framework. Under this regulatory basis of accounting, receipts and disbursements are generally recognized when cash is received or disbursed with the exception of accrual of the following items (not all-inclusive), at December 31 that may be included in the excess fees calculation:

- Interest receivable
- Collection on accounts due from others for 2014 services
- Reimbursements for 2014 activities
- Payments due other governmental entities for December tax and fee collections and payroll
- Payments due vendors for goods or services provided in 2014

The measurement focus of a fee official is upon excess fees. Remittance of excess fees is due to the County Treasurer in the subsequent year.

C. Cash and Investments

KRS 66.480 authorizes the County Clerk's office to invest in the following, including but not limited to, obligations of the United States and of its agencies and instrumentalities, obligations and contracts for future delivery or purchase of obligations backed by the full faith and credit of the United States, obligations of any corporation of the United States government, bonds or certificates of indebtedness of this state, and certificates of deposit issued by or other interest-bearing accounts of any bank or savings and loan institution which are insured by the Federal Deposit Insurance Corporation (FDIC) or which are collateralized, to the extent uninsured, by any obligation permitted by KRS 41.240(4).

FLOYD COUNTY
 NOTES TO FINANCIAL STATEMENT
 December 31, 2014
 (Continued)

Note 2. Employee Retirement System

The county official and employees have elected to participate in the County Employees Retirement System (CERS), pursuant to KRS 78.530 administered by the Board of Trustees of the Kentucky Retirement Systems. This is a cost sharing, multiple employer defined benefit pension plan, which covers all eligible full-time employees and provides for retirement, disability and death benefits to plan members. Benefit contributions and provisions are established by statute.

Nonhazardous covered employees are required to contribute 5 percent of their salary to the plan. Nonhazardous covered employees who begin participation on or after September 1, 2008 are required to contribute 6 percent of their salary to the plan. The county's contribution rate for nonhazardous employees was 18.89 percent for the first six months and 17.67 percent for the last six months.

Benefits fully vest on reaching five years of service for nonhazardous employees. Aspects of benefits for nonhazardous employees include retirement after 27 years of service or age 65. Nonhazardous employees who begin participation on or after September 1, 2008 must meet the rule of 87 (members age plus years of service credit must equal 87, and the member must be a minimum of 57 years of age) or the member is age 65, with a minimum of 60 months service credit.

CERS also provides post retirement health care coverage as follows:

For members participating prior to July 1, 2003, years of service and respective percentages of the maximum contribution are as follows:

Years of Service	% paid by Insurance Fund	% Paid by Member through Payroll Deduction
20 or more	100%	0%
15-19	75%	25%
10-14	50%	50%
4-9	25%	75%
Less than 4	0%	100%

As a result of House Bill 290 (2004 General Assembly), medical insurance benefits are calculated differently for members who began participation on or after July 1, 2003. Once members reach a minimum vesting period of ten years, non-hazardous employees whose participation began on or after July 1, 2003, earn ten dollars per month for insurance benefits at retirement for every year of earned service without regard to a maximum dollar amount.

Historical trend information showing the CERS' progress in accumulating sufficient assets to pay benefits when due is presented in the Kentucky Retirement Systems' annual financial report. This report may be obtained by writing the Kentucky Retirement Systems, 1260 Louisville Road, Frankfort, KY 40601-6124, or by telephone at (502) 564-4646.

FLOYD COUNTY
NOTES TO FINANCIAL STATEMENT
December 31, 2014
(Continued)

Note 3. Deposits

The Floyd County Clerk maintained deposits of public funds with depository institutions insured by the Federal Deposit Insurance Corporation (FDIC) as required by KRS 66.480(1)(d). According to KRS 41.240(4), the depository institution should pledge or provide sufficient collateral which, together with FDIC insurance, equals or exceeds the amount of public funds on deposit at all times. In order to be valid against the FDIC in the event of failure or insolvency of the depository institution, this pledge or provision of collateral should be evidenced by an agreement between the County Clerk and the depository institution, signed by both parties, that is (a) in writing, (b) approved by the board of directors of the depository institution or its loan committee, which approval must be reflected in the minutes of the board or committee, and (c) an official record of the depository institution.

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a depository institution failure, the County Clerk's deposits may not be returned. The Floyd County Clerk does not have a deposit policy for custodial credit risk but rather follows the requirements of KRS 41.240(4). As of December 31, 2014, all deposits were covered by FDIC insurance or a properly executed collateral security agreement.

Note 4. Lease and Rental Agreements

- A. On June 8, 2014, the County Clerk's office entered into a Rental agreement with C&M Leasing for a 2010 Chevrolet Avalanche. This rental agreement is for a period of 12 months and requires a payment of \$850 that is payable on or before the 20th of each month. For calendar year 2014 the County Clerk's office made all required rental payments.
- B. On April 24, 2013, the County Clerk's office entered into a lease agreement with Central Business Systems for a postage machine. The lease agreement requires 60 monthly payments in the amount of \$253.03. For calendar year 2014 the County Clerk's office made all required lease payments.
- C. On November 19, 2013, the County Clerk's office entered into a lease agreement with Mountain Computers Inc. for a HP printer. The lease agreement requires 36 monthly payments in the amount of \$158 payable on the 1st of each month. For calendar year 2014 the County Clerk's office made all required lease payments.
- D. On June 27, 2013, the County Clerk's office entered into a lease agreement with Mountain Computers Inc. for six computers. The lease agreement requires 36 monthly payments in the amount of \$504 Payable on the 1st day of each month. For calendar year 2014 the County Clerk's office made all required lease payments.

FLOYD COUNTY
NOTES TO FINANCIAL STATEMENT
December 31, 2014
(Continued)

Note 4. Lease and Rental Agreements (Continued)

- E. The County Clerk for the calendar year 2014 paid \$12,000 to Vehia LLC for the rental of a house located within the city limits of Prestonsburg, Kentucky for the purpose of storing the County's election machines and equipment. As of December 31, 2014 the Clerk did not have a signed agreement with Vehia LLC.
- F. The County Clerk for the calendar year 2014 Paid \$9,000 to GBC LLC for the rental of a building for the County Clerk's branch office located at Betsy Layne, Kentucky. As of December 31, 2014 the County Clerk did not have a signed agreement with GBC LLC.
- G. On February 2, 2012 the County Clerk's office entered into a lease agreement with De Lage Landen Financial Services for six copiers. The lease agreement requires 36 monthly payments in the amount of \$712. For calendar year 2014 the County Clerk's office made all required lease payments.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS



ADAM H. EDELEN
AUDITOR OF PUBLIC ACCOUNTS

The Honorable Benjamin H. Hale, Floyd County Judge/Executive
The Honorable Chris Waugh, Floyd County Clerk
Members of the Floyd County Fiscal Court

**Report On Internal Control Over Financial Reporting And
On Compliance And Other Matters Based On An Audit Of The Financial
Statement Performed In Accordance With Government Auditing Standards**

Independent Auditor's Report

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the statement of receipts, disbursements, and excess fees - regulatory basis of the Floyd County Clerk for the year ended December 31, 2014, and the related notes to the financial statement and have issued our report thereon dated June 23, 2015. The County Clerk's financial statement is prepared on a regulatory basis of accounting, which demonstrates compliance with the laws of Kentucky and is a special purpose framework.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the Floyd County Clerk's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the Floyd County Clerk's internal control. Accordingly, we do not express an opinion on the effectiveness of the County Clerk's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying comments and recommendations, we identified a certain deficiency in internal control that we consider to be a material weakness.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying comments and recommendations as item 2014-002 to be a material weakness.



Report On Internal Control Over Financial Reporting And
On Compliance And Other Matters Based On An Audit Of The Financial
Statement Performed In Accordance With Government Auditing Standards
(Continued)

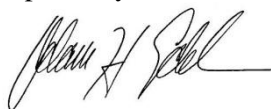
Compliance And Other Matters

As part of obtaining reasonable assurance about whether the Floyd County Clerk's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under Government Auditing Standards and which is described in the accompanying comments and recommendations as item 2014-001.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,



Adam H. Edelen
Auditor of Public Accounts

June 23, 2015

COMMENTS AND RECOMMENDATIONS

FLOYD COUNTY
CHRIS WAUGH, COUNTY CLERK
COMMENTS AND RECOMMENDATIONS

For The Year Ended December 31, 2014

STATE LAWS AND REGULATIONS:

2014-001 The County Clerk Should Not Allow The Prepayment Of Services

During our test of payroll, we noted several employees of the County Clerk's office were paid in advance before the work was performed. Some of the prepayments were authorized by the Clerk some were not. While reviewing the payroll records of the Clerk's bookkeeper for the issues noted in comment 2014-002 we discovered the bookkeeper had advanced her payroll checks 19 times out of the 24 pay periods without the authorization of the County Clerk. Some of the payroll checks were advanced as many as 22 days before the checks were to be distributed. The County Clerk's office prepares its payroll on a semi-monthly basis, meaning employees are paid on the 15th and 30th of each month. Payroll disbursements paid in advance before the work is performed is a violation of KRS 68.210 and section 3 of the Kentucky Constitution. The Clerk's authorization of advance payments and the lack of oversight allowed these prepayments to occur. The Kentucky Department for Local Government (DLG), pursuant to KRS 68.210 and section 3 of the Kentucky Constitution, prohibit the prepayment of goods and services. We recommend the Clerk discontinue the practice of authorizing the advancement of payroll disbursements and comply with the above statutes.

County Clerk's Response: No response.

INTERNAL CONTROL - MATERIAL WEAKNESS:

2014-002 The County Clerk's Office Lacks Oversight Over The Payroll Processing Function

The Clerk's bookkeeper did not have health, life, and dental insurance totaling \$1,584 withheld from her pay. Based on the type of insurance coverage selected by the bookkeeper, certain amounts should have been withheld from the bookkeeper's pay check for health, life, and dental insurance for her part of the insurance premium to be paid to the County. Our review into this matter involved comparing what should have been withheld from the bookkeeper's payroll checks to what was actually withheld. Based on this review it was determined that the bookkeeper who prepares all payroll did not withhold \$1,584 from her pay, thus increasing her overall salary and reducing excess fees due the fiscal court. Due to the lack of internal controls and oversight over the payroll processing function payroll misstatements were allowed to go undetected. Good internal control procedures dictate that those who process payroll and have the ability to change payroll records should have strong oversight, and if possible, segregation of duties. This includes, but is not limited to, comparing withholdings and deductions to an authorizing document and the employee's payroll records on a sample basis, comparing hours calculated on time sheets to individual earnings records, and comparing net wages on payroll checks to the payroll journal when signing checks. The Clerk should document all reviews to show adequate oversight is occurring. We will refer this matter to the Attorney General's office and Kentucky State Police.

County Clerk's Response: No response.

